

STATE OF HAWAII - DEPARTMENT OF TAXATION  
**GENERAL EXCISE TAX COMPUTATION WORKSHEET  
FOR PERSONS WITH A CERTIFIED DISABILITY**

Attach a copy of this worksheet to your return.

Disabled Taxpayer's Name \_\_\_\_\_ G.E. ID. number \_\_\_\_\_

Filing period \_\_\_\_\_

You must use this worksheet to compute the taxable income for **each activity** (lines 8 through 16).  
This computation will assist you in arriving at the tax due on your general excise tax return for this activity.

**PART I - COMPUTATION OF GENERAL EXCISE TAX LIABILITY** (See separate instructions)

1. Enter the activity for which this income was earned (*See Instructions*)..... \_\_\_\_\_
2. Enter the amount of gross income received for this activity during the period here  
and in column **a** of Form G-45 or G-49 on the appropriate activity line ..... \$ \_\_\_\_\_
3. Enter amount of exemptions/deductions from Part II, line 9. .... \$ \_\_\_\_\_
4. Subtract line 3 from line 2. .... \$ \_\_\_\_\_
5. Percentage of gross income attributable to NON-disabled person(s)..... x \_\_\_\_\_
6. Amount of gross income attributable to NON-disabled person(s)  
(multiply line 4 by line 5) ..... \$ \_\_\_\_\_
7. Non-disabled person's phased-in wholesale deduction from Part II, line 10. .... \$ \_\_\_\_\_
8. Subtract line 7 from line 6. .... \$ \_\_\_\_\_
9. General excise tax rate ..... x \_\_\_\_\_ .04
10. General excise tax on gross income on line 8 (multiply line 8 by line 9)..... \$ \_\_\_\_\_
11. Percentage of gross income attributable to disabled person(s)..... x \_\_\_\_\_
12. Amount of gross income attributable to disabled person(s) (multiply line 4 by line 11) . \$ \_\_\_\_\_
13. Enter amount of qualified exclusion from Part II, line 14 (*See Instructions*) ..... \$ \_\_\_\_\_
14. Amount of gross income eligible for preferential tax treatment (line 12 minus line 13).. \$ \_\_\_\_\_
15. General excise tax rate ..... x \_\_\_\_\_ .005
16. General excise tax on gross income on line 14 (multiply line 14 by line 15)..... \$ \_\_\_\_\_
17. Add lines 8 and 14. Enter the total in column **c** of Form G-45 or G-49 on the  
appropriate activity line ..... \$ \_\_\_\_\_
18. Add lines 10 and 16. Enter the total in column **d** of Form G-45 or G-49 on the  
appropriate activity line ..... \$ \_\_\_\_\_

(Continue on other side)

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**Part II - EXEMPTIONS AND DEDUCTIONS FOR THIS ACTIVITY (See separate instructions)**

1. Sublease deduction. From Form G-72, line 5..... \$ \_\_\_\_\_
2. Subcontract deduction. List the subcontractors' names,  
general excise license numbers and amount of deduction  
on the back of Form G-45 or Form G-49. Enter the total  
amount of the subcontract deduction here. .... \$ \_\_\_\_\_
3. Sales returns and allowances..... \$ \_\_\_\_\_
4. Sales of tangible personal property to federal government ..... \$ \_\_\_\_\_
5. Sales of exported tangible personal property, services,  
or contracting..... \$ \_\_\_\_\_
6. Bad debts written off (if sale was previously reported) ..... \$ \_\_\_\_\_
7. Sales to diplomats and consular officials..... \$ \_\_\_\_\_
8. Others (Identify):  
\_\_\_\_\_  
\_\_\_\_\_ \$ \_\_\_\_\_  
\_\_\_\_\_ \$ \_\_\_\_\_  
\_\_\_\_\_ \$ \_\_\_\_\_
9. Total of lines 1 through 8 ..... \$ \_\_\_\_\_
10. Non-disabled person's phased-in wholesale deduction. From Form G-81, lines 3, 6,  
and/or 9..... \$ \_\_\_\_\_
11. Annual exclusion amount for disabled person..... \$ 2,000
12. Amount of annual exclusion already used this tax year. .... \$ \_\_\_\_\_
13. Subtract line 12 from line 11..... \$ \_\_\_\_\_
14. Enter the smaller of Part I, line 12 or Part II, line 13. Also enter on Part I, line 13..... \$ \_\_\_\_\_
15. Total exemptions, deductions, and exclusions for this activity. Add lines 9, 10, and 14. Also enter  
this amount in column **b** of Form G-45 or G-49 on the appropriate activity line. .... \$ \_\_\_\_\_